



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, DC 20240

APR 3 0 2012

Re: **Butterfield-Whittemore House, 54 Massachusetts Avenue, Arlington, Massachusetts**
Project Number: **19412**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you for speaking with me via conference call on April 26, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Butterfield-Whittemore House is not consistent with the historic character of the property, and that the project does not meet Standards 2 and 5 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on March 4, 2011, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measure described below is undertaken.

Built circa 1695, and enlarged circa 1790, the Butterfield-Whittemore House was listed individually in the National Register of Historic Places on March 30, 1978, in recognition of its significance in the history of Arlington and Cambridge. The rehabilitation of this "certified historic structure" was found not to meet the Standards for Rehabilitation owing to the treatment of the interior woodwork. Prior to rehabilitation, the house featured painted woodwork. Following removal of the paint for lead abatement, all woodwork throughout the house was given a polyurethane finish, including doors, window and door trim, baseboards, mantels, stair railings, balusters, and posts. TPS also cited changes to the interior front door surround in its decision.

With regard to the clear finish on the interior woodwork, I agree with TPS that this treatment has caused the rehabilitation to contravene the Standards. The glossy clear finish on the woodwork gives the interior of the Butterfield-Whittemore House a new appearance that significantly compromises its historic character and thus conflicts with the requirement of Standard 2 that historic character be retained. Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" I also agree with TPS that the trim in the building is a character-defining feature of the property, and its treatment here contravenes Standard 5, which states: "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*" I further agree with TPS's observation that the variety of woods made visible by the clear finish strongly suggests that it was never intended to be left unpainted. And, as we discussed and you confirmed, no

documentary or physical evidence has been found to suggest that the trim in the Butterfield-Whittemore House was ever left unpainted. Consequently, I have determined that the clear finish applied to all of the interior woodwork has significantly compromised the historic character of the interior and find that this significant loss of character causes the overall impact of the rehabilitation to fail to meet the Standards.

With regard to replacing the interior front door surround with a flat, clear-finished panel, this issue was rendered moot when you removed the panel and reinstalled and painted the surround prior to our appeal meeting. Accordingly, it has played no part in my decision.

While the project cannot be approved in its current state, I have further determined that it could be brought into conformance with the Standards if the interior woodwork were to be painted to match its historic appearance. This would remedy the sole remaining deficiency in the rehabilitation.

If you choose to proceed with the corrective measure described above, you may secure certification of the rehabilitation by filling out the enclosed Request for Certification of Completed Work and submitting it with photographs of the completed work through the Massachusetts Historical Commission to TPS, Attention: Please note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the March 4, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-MA
IRS